



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR
KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 437
LOS ANGELES, CA 90012



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

July 20, 2010

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

7 JULY 20, 2010

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

**APPROVAL OF SPECIAL TAX LEVY FOR
COMMUNITY FACILITIES DISTRICTS 1, 2, 3, 4, 5, 6 AND 7
(THIRD, FOURTH AND FIFTH DISTRICTS)
(3-VOTES)**

SUBJECT

Adoption of annual resolutions authorizing the levy and collection of 2010-2011 special taxes for Community Facilities Districts (CFDs) under the control of the Board of Supervisors.

IT IS RECOMMENDED THAT YOUR BOARD:

1. Adopt Resolutions to levy the 2010-2011 special taxes for Community Facilities District No. 1; Community Facilities District No. 2; Community Facilities District No. 3 Improvement Areas A, B and C; Community Facilities District No. 4 Improvement Area C; Community Facilities District No. 5; Community Facilities District No. 6 Improvement Area A; and Community Facilities District No. 7.
2. Instruct the Treasurer and Tax Collector to implement the levy and collection of the 2010-2011 special tax.
3. Instruct the Auditor-Controller to put the special tax on the 2010-2011 property tax roll.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Ballot propositions authorizing the issuance of bonds and the levy of a special tax to repay the bonds

have previously been approved by your Board for each County CFD. Under State Law, your Board is required to approve the levy of the special tax in an amount sufficient to provide for the debt service on the bonds and to pay administrative expenses.

The following details the total tax levy for each CFD and describes the impact on property within each district.

CFD No. 1 will require a total tax levy of \$554,601. The amount applicable to property will be apportioned in a range of \$41.04 to \$22,155.67 per parcel.

CFD No. 2 will require a total tax levy of \$938,641. The amount applicable to developed land will be apportioned in a range of \$1,178.52 to \$1,591.36 per parcel.

CFD No. 3 Improvement Area A will require a total tax levy of \$1,543,956. The amount applicable to developed land will be apportioned in a range of \$716.73 to \$1,862.97 per parcel. Improvement Area B will require a total tax levy of \$3,018,475. The amount applicable to developed land will be apportioned in a range of \$1,067.99 to \$2,057.04 per parcel. Improvement Area C will require a total tax levy of \$577,651. The amount applicable to developed land will be apportioned in a range of \$405.05 to \$1,886.80 per parcel.

CFD No. 4 Improvement Area C will require a total tax levy of \$100,230 which will be levied on developed property at a rate of \$0.7526 per building square foot.

CFD No. 5 will require a total tax levy of \$871,284. The amount applicable to developed land will be apportioned in a range of \$1,421.25 to \$1,914.65 per parcel.

CFD No. 6, Improvement Area A, will require a total tax levy of \$297,754 which will be levied on developed property at a rate of \$4,881.21 per parcel.

CFD No. 7 will require a total tax levy of \$633,921. The amount applicable to developed land will be apportioned in a range of \$1,676.13 to \$2,624.23 per residential parcel.

Implementation of Strategic Plan Goals

This action supports the County's Strategic Plan Goal #1: Organizational Effectiveness through collaborative actions among County departments and other governmental jurisdictions.

FISCAL IMPACT/FINANCING

All expenses, including bond payments, are the legal obligation of the individual districts. There is no financial recourse to the County.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Between the years of 1988 and 1995, special elections were held for each County CFD. Subsequent to the district elections, bonds were issued in the following amounts:

CFD No. 1	\$ 8,155,000	
CFD No. 2	14,235,000	
CFD No. 3	Improvement Area A	20,020,000

Improvement Area B	42,000,000	
Improvement Area C	8,860,000	
CFD No. 4	Improvement Area C	1,030,000
CFD No. 5	12,750,000	
CFD No. 6	Improvement Area A	4,675,000
CFD No. 7	9,000,000	

Ordinances authorizing the annual levy of a special tax on parcels within the districts were previously adopted by your Board and are in effect. The ordinances contain the specific method of computing the special tax for each respective CFD. The debt service on the bonds is paid from the proceeds of the special tax authorized by the ordinances. The special tax is computed for each parcel within a district based on the rate and method of apportionment that was approved for each CFD.

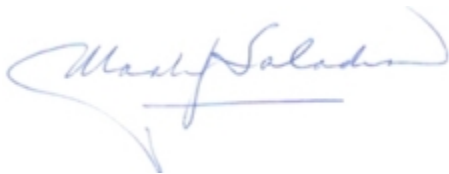
IMPACT ON CURRENT SERVICES (OR PROJECTS)

Not applicable.

CONCLUSION

Upon approval of the Resolutions, the Treasurer and Tax Collector will require two originally executed copies of the adopted Resolutions and two stamped copies of this letter.

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:GB:DB:JP:SM

Enclosures

c: Assessor
Chief Executive Officer
Auditor-Controller
County Counsel
Executive Officer, Board of Supervisors

**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 1
(Lancaster/Palmdale Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0119 of the County of Los Angeles authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 1 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 11, 1988, based upon an Annual Levy of \$554,601 for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 1 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By *Lachelle Amitheman*
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By *Sammy O'Donoghue*
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 2
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 88-0114 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 2 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on March 31, 1988 based upon an Annual Levy of \$938,641 for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 2 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Amithuman
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By Ammy C. D. Port
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 3
(Valencia / Newhall Area)
Improvement Areas A, B and C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California, Ordinance 89-0107 and Ordinance 2002-0059 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 3 - Improvement Areas A, B and C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 25, 1989 for Improvement Areas A and B; and, the Amended and Restated Rate and Method of Apportionment of Special Tax approved and adopted on July 30, 2002 for Improvement Area C, based upon an Annual Levy of \$1,543,956 within Improvement Area A, \$3,018,475 within Improvement Area B and \$577,651 within Improvement Area C for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 3 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By *Sachelle Smitherman*
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By *Sammy C. D. Pat*
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 4
(Calabasas Area)
Improvement Area C**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0020M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 4 - Improvement Area C, at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on February 19, 1991, based upon an Annual Levy of \$100,230 within Improvement Area C for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 4 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Sachelle Smithman
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By Sammy D. DePant
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 5
(Rowland Heights Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0040M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 5 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 3, 1991, based upon an Annual Levy of \$871,284 for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 5 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By

Lachelle Smitherman
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By

Anthony O'DiPort
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 6
(Agua Dulce Area)
Improvement Area A**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 92-0113M of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 6 - Improvement Area A , at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on October 24, 1991, based upon an Annual Levy of \$297,754 within Improvement Area A for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 6 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By Lachelle Amitherman
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By Ammy C. D. P.
Principal Deputy County Counsel



**Resolution of the Board of Supervisors
Fixing Special Tax Rate and Levying
Special Tax upon Property Within
Community Facilities District 7
(Altadena Area)**

BE IT RESOLVED, that pursuant to Section 53340 of the Government Code of the State of California and Ordinance 99-0066 of the County of Los Angeles, authorizing the establishment of the specific annual special tax rate and levy, the Board of Supervisors of the County of Los Angeles, State of California, does hereby fix the specific annual special tax rate and levy such tax upon property within Community Facilities District 7 at the amount determined pursuant to the Special Tax Rate and Method of Apportionment approved and adopted on July 13, 1995, based upon an Annual Levy of \$633,921 for the fiscal year of July 1, 2010 to June 30, 2011. The Board of Supervisors hereby makes the finding that the special tax may be levied by posting on the secured property tax roll or by a manual billing by the Treasurer and Tax Collector, provided that such special taxes shall be collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as is provided for ad valorem taxes, as further provided in the proceedings for the establishment of Community Facilities District 7 and in the ordinance authorizing the levy of special taxes.

The foregoing resolution was on the 20th day of July, 2010, adopted by the Board of Supervisors of the County of Los Angeles and ex officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.

SACHI A. HAMAI, Executive Officer-Clerk of the
Board of Supervisors of the County of Los Angeles

By

Lachelle Amitherman
Deputy

APPROVED AS TO FORM

ANDREA SHERIDAN ORDIN
County Counsel

By

Larry C. DePant
Principal Deputy County Counsel

